

**16.78 Administration of beginning farmer tax credit program.**

1. To every extent practicable, the authority shall administer tax credits under the beginning farmer tax credit program in a uniform manner that encourages participation by qualified beginning farmers. The authority shall determine a qualified beginning farmer's low or moderate net worth by using a single method applicable to all its programs as provided under [section 16.59](#), including the beginning farmer tax credit program.

2. The authority shall establish a due date to receive applications to participate in the beginning farmer tax credit program. The authority may establish different due dates for applications to qualify for each beginning farmer tax credit.

3. The department of revenue shall cooperate with the authority in administering the beginning farmer tax credit program.

[2014 Acts, ch 1080, §58, 78; 2015 Acts, ch 30, §25](#)

For future repeal of this section effective January 1, 2018, see [2014 Acts, ch 1080, §120, 125](#)  
Subsection 1 amended